

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jennings County Schools (4015)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$2,641,586	\$2,652,587	\$2,572,772	\$2,548,772	-0.89%	-0.93%
Non - Certified Salaries	120	\$1,135,646	\$1,148,686	\$1,119,832	\$1,128,039	-0.17%	0.73%
Group Health Insurance	222	\$662,553	\$629,862	\$583,154	\$527,881	-5.52%	-9.48%
Social Security Certified	212	\$190,218	\$190,279	\$185,810	\$183,609	-0.88%	-1.18%
Teacher Retirement Fund, After 7-1-95	216	\$118,399	\$130,534	\$141,445	\$149,347	5.98%	5.59%
Other Employee Benefits	241 - 290	\$147,454	\$106,681	\$157,093	\$148,824	0.23%	-5.26%
Public Employees Retirement Fund	214	\$102,563	\$121,710	\$124,761	\$126,130	5.31%	1.10%
Social Security Noncertified	211	\$75,945	\$76,418	\$75,196	\$76,471	0.17%	1.70%
Operational Supplies	611	\$79,514	\$102,119	\$88,531	\$68,645	-3.61%	-22.46%
Travel	580	\$49,579	\$35,003	\$31,266	\$55,800	3.00%	78.47%
Instructional Programs Improvement Services	312	\$7,535	\$23,565	\$18,726	\$35,720	47.55%	90.75%
Teacher Retirement Fund, Prior to 7-1-95	215	\$45,447	\$39,463	\$34,530	\$31,320	-8.89%	-9.29%
Other Professional and Technical Services	319	\$12,475	\$3,566	\$0	\$17,210	8.38%	NA
Other Group Insurance Authorized by Statute	224	\$13,163	\$13,349	\$13,189	\$12,892	-0.52%	-2.25%
Equipment	730	\$20,222	\$0	\$16,703	\$7,473	-22.03%	-55.26%
Group Life Insurance	221	\$8,645	\$7,269	\$7,341	\$7,127	-4.71%	-2.91%
Instruction Services	311	\$1,224	\$2,107	\$620	\$4,029	34.69%	549.84%
Connectivity	744	\$55	\$0	\$71	\$0	-100.00%	-100.00%
Computer Hardware	741	\$8,548	\$23,075	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$5,632	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$5,326,404	\$5,306,273	\$5,171,040	\$5,129,290	-0.94%	-0.81%
Student Academic Achievement							
Certified Salaries	110	\$16,317,649	\$15,995,537	\$14,812,262	\$14,502,862	-2.90%	-2.09%
Group Health Insurance	222	\$2,367,330	\$2,396,724	\$2,277,028	\$2,201,732	-1.80%	-3.31%
Non - Certified Salaries	120	\$1,741,738	\$1,795,590	\$1,726,276	\$1,670,880	-1.03%	-3.21%
Teacher Retirement Fund, After 7-1-95	216	\$1,008,847	\$1,072,898	\$1,054,612	\$1,034,296	0.62%	-1.93%
Social Security Certified	212	\$1,175,513	\$1,152,896	\$1,065,617	\$1,027,760	-3.30%	-3.55%
Other Employee Benefits	241 - 290	\$743,326	\$718,492	\$574,192	\$851,955	3.47%	48.37%
Computer Hardware	741	\$665,741	\$563,646	\$149,776	\$659,337	-0.24%	340.21%
Instruction Services	311	\$521,198	\$384,542	\$666,008	\$548,988	1.31%	-17.57%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instructional Programs Improvement Services	312	\$32,779	\$437,000	\$1,746	\$480,167	95.64%	27395.62%
Operational Supplies	611	\$253,451	\$237,879	\$236,094	\$287,827	3.23%	21.91%
Textbooks	630	\$493,355	\$200,785	\$275,448	\$287,776	-12.61%	4.48%
Licensed Employees	135	\$352,024	\$378,056	\$372,998	\$277,159	-5.80%	-25.69%
Connectivity	744	\$275,442	\$206,326	\$438,071	\$214,760	-6.03%	-50.98%
Repairs and Maintenance Services	430	\$117,243	\$106,905	\$200,149	\$203,394	14.77%	1.62%
Public Employees Retirement Fund	214	\$164,008	\$184,184	\$190,235	\$185,199	3.08%	-2.65%
Teacher Retirement Fund, Prior to 7-1-95	215	\$202,811	\$177,637	\$145,321	\$140,261	-8.81%	-3.48%
Social Security Noncertified	211	\$115,963	\$118,763	\$115,032	\$110,067	-1.30%	-4.32%
Other Supplies and Materials	615, 660 - 689	\$56,257	\$37,175	\$43,308	\$67,394	4.62%	55.62%
Other Group Insurance Authorized by Statute	224	\$62,827	\$60,949	\$58,706	\$56,253	-2.73%	-4.18%
Library Books	640	\$36,237	\$28,786	\$37,598	\$44,982	5.55%	19.64%
Group Life Insurance	221	\$46,962	\$39,729	\$37,775	\$37,489	-5.48%	-0.76%
Other Purchased Services	593	\$21,407	\$69,318	\$54,792	\$28,049	6.99%	-48.81%
Pre-2008 Object Code - Temporary Salaries	130	\$13,980	\$33	\$440	\$22,972	13.22%	5124.83%
Equipment	730	\$9,635	\$10,538	\$7,718	\$16,735	14.80%	116.83%
Travel	580	\$19,204	\$9,684	\$14,415	\$12,248	-10.63%	-15.03%
Other Professional and Technical Services	319	\$7,679	\$11,970	\$7,685	\$11,094	9.63%	44.37%
Awards	875	\$5,838	\$5,891	\$7,834	\$6,014	0.75%	-23.23%
Overtime Salaries	140	\$31,805	\$31,214	\$17,101	\$4,472	-38.77%	-73.85%
Periodicals	650	\$11,109	\$7,396	\$4,483	\$3,298	-26.19%	-26.43%
Content	747	\$8,028	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$38,544	\$0	\$0	\$0	-100.00%	NA

Student Academic Achievement Total		\$26,917,931	\$26,440,545	\$24,592,721	\$24,995,419	-1.84%	1.64%
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Overhead and Operational

Group Health Insurance	222	\$6,159,018	\$727,829	\$6,780,055	\$3,622,000	-12.43%	-46.58%
Non - Certified Salaries	120	\$3,331,442	\$3,349,239	\$3,359,479	\$3,416,845	0.63%	1.71%
Pupil Services	313	\$1,853,141	\$1,827,401	\$1,838,359	\$1,850,853	-0.03%	0.68%
Food Purchases	614	\$1,208,943	\$1,073,940	\$1,213,958	\$1,176,989	-0.67%	-3.05%
Heating and Cooling for Buildings - Electricity	621	\$908,373	\$908,373	\$666,037	\$665,000	-7.50%	-0.16%
Operational Supplies	611	\$487,862	\$437,601	\$503,812	\$479,074	-0.45%	-4.91%
Other Professional and Technical Services	319	\$706,426	\$824,493	\$713,328	\$387,909	-13.92%	-45.62%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$300,455	\$339,440	\$351,224	\$356,856	4.39%	1.60%
Insurance	520	\$498,304	\$404,852	\$408,237	\$350,807	-8.40%	-14.07%
Heating and Cooling for Buildings - Gas	622	\$130,116	\$200,844	\$204,539	\$239,149	16.44%	16.92%
Social Security Noncertified	211	\$228,711	\$229,930	\$230,203	\$234,832	0.66%	2.01%
Equipment	730	\$100,608	\$120,289	\$117,349	\$223,743	22.12%	90.66%
Vehicles	731	\$18,500	\$211,311	\$351,004	\$203,899	82.21%	-41.91%
Certified Salaries	110	\$207,174	\$209,930	\$162,135	\$110,590	-14.52%	-31.79%
Gasoline and Lubricants	613	\$334,492	\$297,114	\$200,189	\$96,391	-26.73%	-51.85%
Water and Sewage	411	\$171,783	\$182,254	\$184,943	\$87,838	-15.44%	-52.51%
Repairs and Maintenance Services	430	\$104,559	\$78,366	\$68,620	\$86,366	-4.67%	25.86%
Tires and Repairs	612	\$58,862	\$54,570	\$43,732	\$77,161	7.00%	76.44%
Other Employee Benefits	241 - 290	\$55,072	\$229,205	\$83,106	\$59,409	1.91%	-28.51%
Group Accident Insurance	223	\$72,943	\$0	\$77,266	\$36,846	-15.70%	-52.31%
Postage and Postage Machine Rental	532	\$33,720	\$27,817	\$27,745	\$27,323	-5.12%	-1.52%
Travel	580	\$30,134	\$31,443	\$25,856	\$26,631	-3.04%	3.00%
Board of Education Services	318	\$16,057	\$25,715	\$28,726	\$23,025	9.43%	-19.85%
Board Member Compensation	115	\$22,750	\$23,000	\$26,350	\$22,700	-0.05%	-13.85%
Telephone	531	\$40,256	\$11,857	\$18,021	\$19,513	-16.56%	8.28%
Teacher Retirement Fund, After 7-1-95	216	\$11,593	\$11,798	\$11,567	\$11,612	0.04%	0.39%
Other Group Insurance Authorized by Statute	224	\$11,817	\$11,804	\$11,450	\$11,476	-0.73%	0.23%
Rentals	440	\$9,600	\$9,600	\$9,600	\$10,400	2.02%	8.33%
Group Life Insurance	221	\$17,009	\$10,417	\$10,272	\$10,146	-12.12%	-1.23%
Instruction Services	311	\$7,424	\$8,054	\$3,557	\$8,807	4.36%	147.56%
Social Security Certified	212	\$15,626	\$15,824	\$12,324	\$8,728	-13.55%	-29.18%
Dues and Fees	810	\$9,434	\$6,122	\$7,001	\$7,760	-4.77%	10.84%
Other Supplies and Materials	615, 660 - 689	\$17,967	\$10,751	\$13,586	\$6,019	-23.92%	-55.70%
Advertising	540	\$4,535	\$7,346	\$8,013	\$4,755	1.19%	-40.66%
Heating and Cooling for Buildings - Other Energy Sources	624	\$5,239	\$6,680	\$5,774	\$4,675	-2.81%	-19.03%
Student Transportation Services	510	\$0	\$2,232	\$4,013	\$2,982	NA	-25.68%
Connectivity	744	\$0	\$2,578	\$2,434	\$0	NA	-100.00%
Staff Services	314	\$0	\$40	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,903	\$2,927	\$1,558	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$25,890	\$0	\$0	\$0	-100.00%	NA
Light and Power - Other Than Heating and Cooling	625	\$36,371	\$57,367	\$111,218	(\$8,144)	NA	-107.32%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational Total		\$17,255,107	\$11,990,355	\$17,896,638	\$13,960,962	-5.16%	-21.99%
Non Operational							
Redemption of Principal	831	\$2,793,855	\$2,582,546	\$2,827,865	\$2,820,344	0.24%	-0.27%
Interest	832	\$954,961	\$851,535	\$732,878	\$698,347	-7.53%	-4.71%
Other Purchased Property Services	490 - 499	\$343,389	\$762,280	\$288,169	\$693,483	19.21%	140.65%
Equipment	730	\$310,829	\$229,613	\$288,252	\$463,721	10.52%	60.87%
Other Professional and Technical Services	319	\$24,459	\$1,452,674	\$4,349,990	\$445,861	106.63%	-89.75%
Certified Salaries	110	\$352,400	\$379,225	\$349,488	\$331,739	-1.50%	-5.08%
Repairs and Maintenance Services	430	\$874,064	\$549,457	\$203,690	\$324,606	-21.94%	59.36%
Non - Certified Salaries	120	\$195,661	\$224,264	\$213,355	\$201,373	0.72%	-5.62%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$52,633	\$31,636	\$58,742	\$66,847	6.16%	13.80%
Group Health Insurance	222	\$35,344	\$35,374	\$35,374	\$35,632	0.20%	0.73%
Social Security Certified	212	\$26,142	\$28,251	\$25,907	\$24,107	-2.01%	-6.95%
Social Security Noncertified	211	\$14,967	\$17,154	\$16,319	\$15,513	0.90%	-4.94%
Teacher Retirement Fund, After 7-1-95	216	\$15,602	\$18,844	\$16,481	\$14,885	-1.17%	-9.69%
Buildings	720	\$46,687	\$96,270	\$79,611	\$13,119	-27.19%	-83.52%
Seldom or Non-Recurring Purchases	873	\$6,522	\$3,914	\$5,897	\$9,489	9.83%	60.90%
Operational Supplies	611	\$9,034	\$12,059	\$12,743	\$9,085	0.14%	-28.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,115	\$5,967	\$5,779	\$5,703	-1.73%	-1.31%
Public Employees Retirement Fund	214	\$5,388	\$8,357	\$6,764	\$5,352	-0.17%	-20.89%
Other Employee Benefits	241 - 290	\$5,437	\$5,737	\$5,369	\$4,260	-5.92%	-20.65%
Bank Service Charges	871	\$0	\$0	\$0	\$2,050	NA	NA
Other Purchased Services	593	\$239	\$325	\$1,966	\$1,451	56.94%	-26.17%
Other Group Insurance Authorized by Statute	224	\$676	\$725	\$647	\$622	-2.05%	-3.86%
Group Life Insurance	221	\$371	\$355	\$306	\$288	-6.13%	-5.88%
Construction Services	450	\$0	\$0	\$20,424	\$0	NA	-100.00%
Travel	580	\$2,448	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$3,053	\$68,013	\$115,174	\$0	-100.00%	-100.00%
Improvements Other Than Buildings	715	\$23,326	\$9,375	\$33,794	\$0	-100.00%	-100.00%
Rentals	440	\$37,728	\$34,584	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$550	\$0	\$0	\$0	-100.00%	NA

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	Non Operational Total	\$6,141,880	\$7,408,535	\$9,694,987	\$6,187,875	0.19%	-36.17%
	Grand Total	\$55,641,322	\$51,145,708	\$57,355,387	\$50,273,546	-2.50%	-12.35%